



**Nebraska Partnership Return of Income**  
for the calendar year January 1, 2003 through December 31, 2003  
or other taxable year  
beginning \_\_\_\_\_ and ending \_\_\_\_\_

**FORM 1065N**  
**2003**

Please Type or Print

Name		PLEASE DO NOT WRITE IN THIS SPACE		
Street or Other Mailing Address				
City	State			Zip Code
Business Class. Code (See Instructions)		Date Business Began in Nebraska	Nebraska Identification Number 25 —	Federal Identification Number
Type of Organization <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Electing Large Partnership <input type="checkbox"/> Other		Does this partnership have partners who are corporations or nonresidents of Nebraska? <input type="checkbox"/> YES <input type="checkbox"/> NO		

Check applicable box(es):

(1) <input type="checkbox"/> Initial Return	(2) <input type="checkbox"/> Final Return	(3) <input type="checkbox"/> Change in Address	(4) <input type="checkbox"/> Amended Return	(5) <input type="checkbox"/> Form 3800N Attached
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1 Ordinary income (line 22, Federal Form 1065) .....	1	\$	
2 Nebraska adjustments increasing ordinary income (line 10, Schedule II) .....	2		
3 Line 1 plus line 2 .....	3		
4 Nebraska adjustments decreasing ordinary income (line 21, Schedule II) .....	4		
5 Nebraska adjusted income (line 3 minus line 4; Electing Large Partnerships enter line 10, Nebraska Schedule ELP) .....	5		
6 Income reported to Nebraska (line 5 above or line 3, Schedule I, if applicable) .....	6		
If line 6 shows a loss, omit lines 7 through 11.			
7 Percent of ownership by nonresident individual partners (see instructions) ....	7	%	
8 Percent of ownership by nonresident individual partners for whom Nebraska Nonresident Income Tax Agreements, Forms 12N, are attached ....	8	%	
9 Percent of income subject to withholding (line 7 minus line 8) .....	9	%	
10 Line 6 multiplied by line 9 .....	10	\$	
11 Nebraska income tax withheld for nonresident individual partners (line 10 multiplied by .0684) .....	11		
12 Recapture of 3800N credit .....	12		
13 Total of lines 11 and 12 .....	13		
14 Prior payments .....	14		
15 TAX DUE if line 13 is greater than line 14 (line 13 minus line 14) .....	15		
16 Overpayment to be REFUNDED if line 14 is greater than line 13 (line 14 minus line 13) .....	16	\$	

Under penalties of perjury, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign here**

Signature of Partner or Member	Date	Signature of Preparer Other Than Taxpayer	Date
Title	Daytime Phone Number	Address	Daytime Phone Number

**A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN**

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NEBRASKA 68509-4818**  
Visit our Web site: **www.revenue.state.ne.us**, or call **1-800-742-7474** (toll free in NE and IA) or **1-402-471-5729**.



**PARTNERSHIP WITH NONRESIDENT OR CORPORATE PARTNERS**  
**NEBRASKA SCHEDULE I — Apportionment of Income**  
**NEBRASKA SCHEDULE ELP — Income Reported to Partners by Electing Large Partnership**  
• If you use this schedule, read instructions

**FORM**  
**1065N**

Name as Shown on Form 1065N

Nebraska Identification Number  
25 —

**NEBRASKA SCHEDULE I — Apportionment of Income**  
• See instructions

1 Nebraska adjusted income (line 5, Form 1065N) .....	1	
2 Nebraska apportionment factor (line 15 below) .....	2	<input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3 Income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 6, Form 1065N .....	3	

APPORTIONMENT FACTORS	TOTAL	NEBRASKA	NEBRASKA APPORTIONMENT FACTOR
<b>Sales or Gross Receipts</b>			
4 Sales or gross receipts less returns and allowances .....	4		
5 Sales delivered or shipped to purchasers in Nebraska:			
a Shipped from outside Nebraska .....	5 a		
b Shipped from within Nebraska .....	5 b		
6 Sales shipped from Nebraska to the U.S. government .....	6		
7 Ordinary income (loss) from other partnerships, etc. ....	7		
8 Interest on sales of tangible property .....	8		
9 Gross rents .....	9		
10 Net farm profit (loss) .....	10		
11 Net gain on sales of intangible property .....	11		
12 Gross receipts from sales of tangible personal and real property not included above .....	12		
13 Other income (attach schedule) .....	13		
14 TOTAL SALES OR GROSS RECEIPTS .....	14		
15 Nebraska apportionment factor (divide line 14, NEBRASKA column, by line 14, TOTAL column, calculate to five decimal places and round to four). Enter here and on line 2 above .....	15	<input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

**NEBRASKA SCHEDULE ELP — Income Reported to Partners by Electing Large Partnership Filing Federal Form 1065-B**  
• See instructions

1 Taxable income (loss) from passive activities .....	1	
2 Taxable income (loss) from other activities .....	2	
3 Net capital gain (loss) from passive activities .....	3	
4 Net capital gain (loss) from other activities .....	4	
5 Guaranteed payments .....	5	
6 Income from discharge of indebtedness .....	6	
7 Add: Tax exempt state and local bond interest (from non-Nebraska sources) .....	7	
8 Subtract: Income from U.S. government obligations (see instructions) .....	8	
9 Other (attach schedule) .....	9	
10 Total of lines 1 through 9 (enter here and on line 5, Form 1065N) .....	10	



**PARTNERSHIP WITH OTHER INCOME AND DEDUCTIONS**  
**NEBRASKA SCHEDULE II — Adjustments to Ordinary Income**

•Read instructions  
•Enter amounts from Schedule K, Federal Form 1065

**FORM**  
**1065N**

Name as Shown on Form 1065N

Nebraska Identification Number

25 —

ADJUSTMENTS INCREASING ORDINARY INCOME		TOTAL
1 Net income from rental real estate activities .....	1	
2 Net income from other rental activities .....	2	
3 Portfolio income:		
a Interest income .....	3a	
b Dividend income .....	3b	
c Royalty income .....	3c	
d Net short-term capital gain .....	3d	
e Total net long-term capital gain .....	3e	
f Other portfolio income .....	3f	
4 Guaranteed payments to partners .....	4	
5 Net gain under Section 1231 (other than casualty or theft) .....	5	
6 Non-Nebraska state and local bond interest income (see instructions) .....	6	
7 Bonus depreciation add-back (see instructions)		
Total federal bonus depreciation \$ _____ x .85 = \$ _____. Enter on line 7 .....	7	
8 Enhanced Section 179 expense deduction add-back (see instructions) Total federal Section 179 expense deduction \$ _____ - \$25,000 = \$ _____. Enter on line 8. If less than zero, enter zero .....	8	
9 Other (attach schedule) .....	9	
10 TOTAL adjustments increasing ordinary income (total of lines 1 through 9). Enter here and on line 2, Form 1065N .....	10	
ADJUSTMENTS DECREASING ORDINARY INCOME		TOTAL
11 Income from U.S. government obligations (see instructions) .....	11	
12 Net loss from rental real estate activities .....	12	
13 Net loss from other rental activities .....	13	
14 Portfolio loss:		
a Net short-term capital loss .....	14a	
b Net long-term capital loss .....	14b	
c Other portfolio loss .....	14c	
15 Net loss under Section 1231 .....	15	
16 Other loss not included in lines 12 through 15 .....	16	
17 Charitable contributions .....	17	
18 Section 179 expense deduction .....	18	
19 Deductions related to portfolio income .....	19	
20 Other (attach schedule) .....	20	
21 TOTAL adjustments decreasing ordinary income (total of lines 11 through 20). Enter here and on line 4, Form 1065N .....	21	



**NEBRASKA SCHEDULE III — Nonresident or Corporate Partner's Share of Nebraska Income, Bonus Depreciation and Enhanced Section 179 Expense Deduction Add-Back and Deductions**

If you use this schedule, read instructions and attach this page to Form 1065N

**FORM  
1065N**

Name as Shown on Form 1065N

Nebraska Identification Number

25 —

**NAME AND ADDRESS OF EACH NONRESIDENT OR CORPORATE PARTNER**

Name	Street or Other Mailing Address	City	State	Zip Code
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

**COMPLETED FOR NONRESIDENT INDIVIDUAL PARTNERS ONLY**  
• Do not include corporations, trusts, partnerships, or limited liability companies

(A) Social Security Number	(B) Share of Income (%)	(C) Nebraska Reported by Partnership (Line 6, Form 1065N)	(D) Check if Form 12N Attached	COMPUTATION OF NEBRASKA WITHHOLDING TAX		
				(E) Column B Times Column C	(F) Rate	(G) Tax Withheld (Column E times Column F) (Attach Form 14N)
1					6.84%	
2					6.84%	
3					6.84%	
4					6.84%	
5					6.84%	
6					6.84%	
7					6.84%	
8					6.84%	
9					6.84%	
10					6.84%	
TOTALS						